

**COMBINED STATE AND LOCAL CONSUMER USE TAX RETURN
FOR VEHICLES, VESSELS, AIRCRAFT, AND MOBILEHOMES**

Mail to:

 STATE BOARD OF EQUALIZATION
CONSUMER USE TAX SECTION
PO BOX 942879
SACRAMENTO, CA 94279-8074

NAME		
ADDRESS		
CITY	STATE	ZIP
ACCOUNT NUMBER (Enter your BOE account number if filing the return for an existing account issued by the Consumer Use Tax Section)		

BOE USE ONLY

Receipt Number:

Date Received:

Date Postmarked:

 Please read the instructions before preparing. If you have any questions, call the **Consumer Use Tax Section** at 916-445-9524.

1. TOTAL PURCHASE PRICE OF VEHICLE, VESSEL, AIRCRAFT, OR MOBILEHOME (Attach a copy of the bill of sale or similar document that confirms the total purchase price.)	1.	\$.00
2. PURCHASE DATE	2.		
3. TAX DUE DATE (see instructions)	3.		
4. PROPERTY ID NUMBER (see instructions)	4.		
5. LOCATION OF VEHICLE, VESSEL, AIRCRAFT, OR MOBILEHOME (City, County—see instructions)	5.		

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6. EXEMPTIONS AND EXCLUSIONS (If you wish to file a claim that the transaction is not subject to use tax, please check the applicable box. Only one box may be checked. See the instructions for more information.)			
a. Not Purchased for Use in California		b. Interstate and Foreign Commerce	
c. Common Carrier (aircraft only)		d. Commercial Deep Sea Fishing	
e. Gift		f. Family Transaction	
g. Purchased for Resale		h. Other (Attach explanation)	

**ONLY ONE
EXEMPTION
BOX MAY BE
CHECKED**

7. PURCHASE PRICE SUBJECT TO TAX [If an exemption or exclusion has been claimed, enter zero (0) on lines 7, 10, and 13 – see instructions]	7.	\$.00
8. AMOUNT OF USE TAX (Multiply line 7 by the applicable tax rate – see instructions)	8.	\$.00
9. CREDIT FOR SALES OR USE TAX PAID (Documentation required – see instructions)	9.	\$.00
10. NET TAX (Subtract line 9 from line 8)	10.	\$.00
11. PENALTY [If payment is made after the tax due date, multiply the amount on line 10 by 10% (.10)]	11.	\$.00
12. INTEREST (Interest accrues for each month or fraction thereof after the tax due date – see instructions on how to calculate interest) Interest Rate Calculator	12.	\$.00
13. TOTAL AMOUNT DUE AND PAYABLE (Add lines 10, 11, and 12)	13.	\$.00

I hereby certify that this return, including any accompanying documents and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. I understand this return will be reviewed by the Board of Equalization (BOE) and is subject to verification.

YOUR SIGNATURE AND TITLE		BUSINESS TELEPHONE ()	RESIDENCE TELEPHONE ()	DATE
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME		PAID PREPARER'S FEIN OR SSN	
	FIRM'S NAME (or yours if self-employed)		BUSINESS ADDRESS	

PAYMENT METHODS: *
Check or Money Order: Payable to the "State Board of Equalization." If you have an existing account issued by the Consumer Use Tax Section, reference your Account Number on your check or money order. Make a copy for your records.

Electronic Payment: Make an online payment using ePay* by visiting our website at www.boe.ca.gov. Click on the eServices tab and select the "Electronic Payment (ePay)" option. Login as an eClient or, if you have an existing BOE account issued by the Consumer Use Tax Section, login using your Express Login Code and Account Number.

Credit Card: Make a payment by credit card* on our website by clicking the eServices tab and selecting the "Pay by Credit Card" option or by calling 800-272-9829. You will receive a Payment Confirmation Number when the transaction is completed.

☐ Check here if you paid by ePay

If you paid by credit card, enter your Payment Confirmation Number here: _____

* Regardless of the payment method selected, you must complete, date, sign, and mail the return to the address identified above.

**INSTRUCTIONS—COMBINED STATE AND LOCAL CONSUMER USE TAX RETURN
FOR VEHICLE, VESSEL, AIRCRAFT, OR MOBILEHOME PURCHASE**

The State Board of Equalization (BOE) administers the Sales and Use Tax Law, the Uniform Local Sales and Use Tax Law, and the Transactions (Sales) and Use Tax Law of California.

The Information Practices Act of 1977 (effective July 1, 1978) requires the BOE to provide the following information: section 7054 of the Revenue and Taxation Code authorizes the BOE to examine the records of any person liable for the use tax and to verify the accuracy of any return made.

Round down amounts under 50 cents. Round up amounts from 50 to 99 cents to the next whole dollar. For example: \$1.39 becomes \$1.00 and \$2.69 becomes \$3.00. If you round off, do so for all amounts on your return and documents. **Rounding off is not required.**

Line 1. Total Purchase Price:

Vehicles, Vessels, and Aircraft: Total purchase price includes all components, accessories, federal manufacturer's excise taxes, and trade-in allowance. Total purchase price also includes cash, the market value of any property or services given in trade, the acquisition of a partner's interest, and/or the assumption of any loan. Attach a copy of the bill of sale or similar document, signed by the seller that confirms the total purchase price and date of delivery.

Mobilehomes: The amount subject to use tax on the transfer of a used mobilehome is the total contract price or the retail value as determined by the Kelley Blue Book Manufactured Housing and Mobilehome Guide or the NADA Mobilehome Manufactured Housing Appraisal Guide, **whichever is lower.** The total contract price includes, but is not limited to, the value of the mobilehome, the assumption of any loans, trade-in value, in-place location, awning, skirting, carport, patio, landscaping, shrubs, unattached furnishings, or other items not a part of the mobilehome.

Line 2. Purchase Date: The purchase date of the vehicle, vessel, aircraft, or mobilehome (typically the date the property is delivered to the purchaser by the seller).

Line 3. Tax Due Date:

a. Vehicles and Mobilehomes: The return must be filed and tax paid (if applicable) on or before the last day of the month following the month of purchase.

b. Undocumented Vessels (registered with the Department of Motor Vehicles): The return must be filed and tax paid (if applicable) on or before the last day of the month following the month of purchase.

c. Documented Vessels (registered with the U.S. Coast Guard) and Aircraft: The return must be filed and tax paid (if applicable) by **whichever period expires earlier:**

1. On or before the last day of the calendar month following the month in which a return form was mailed or presented to you by the BOE, or
2. the last calendar day of the twelfth month following the month in which the vessel was purchased, if you did not receive a return from the BOE.

Line 4. Property ID Number:

a. Vehicles: Enter the License Number or VIN.

b. Undocumented Vessels: Enter the CF Number or HIN.

c. Documented Vessels: Enter the U.S. Coast Guard Official Number (Doc ID).

d. Aircraft: Enter the Tail Number and Serial Number.

e. Mobilehomes: Enter the DMV License Number, HCD Decal Number, or Serial Number.

Line 5. Location of Property:

a. Vehicles, Undocumented Vessels, and

Mobilehomes: Enter the city and county in which the property is registered.

b. Documented Vessels: Enter the city and county in which the vessel is principally stored or moored.

c. Aircraft: Enter the city and county in which the aircraft is principally stored or hangared.

Line 6. Exemptions: All claims for exemption or exclusion must be substantiated with evidence which identifies the property and verifies that an exemption or exclusion is applicable. Failure to submit the required evidence will result in the denial of your claim. Documentation submitted will become part of your file and may be inspected by you upon written request to the Consumer Use Tax Section.

a. Not Purchased for Use in California: A vehicle, vessel, or aircraft purchased from a dealer outside of California (including a vehicle, vessel or aircraft purchased from a California dealer and subsequently delivered or picked up at a location outside of California where title is transferred to the purchaser) or from a non-dealer either in or outside of California, is generally subject to the use tax if the property was purchased for use in this state. Residency alone does not determine if tax is due. However, the vehicle, vessel, or aircraft may not be subject to tax if several conditions exist. Documentation satisfactory to the BOE must be submitted that verifies the transaction occurred outside of California and sufficiently identifies the date, location, and use of the property during the entire period required for the exemption. Revenue Taxation Code section 6248 was amended by Senate Bill 1100 and Assembly Bill 1542 to replace the existing "90-Day Test" with a "12-Month Test" to determine whether the out-of-state purchase of a vehicle was for the purpose of storage, use, or other consumption in California and therefore subject to the California use tax (see Sales and Use Tax Regulation 1620 for more information).

b. Interstate or Foreign Commerce: Under certain conditions, the purchase of a vehicle, vessel or aircraft used in interstate or foreign commerce may be exempt or excluded from tax (see Sales and Use Tax Regulations 1620 and 1594 for more information).

c. Common Carrier (aircraft only): Under certain conditions, aircraft purchased or leased by common carriers of persons or property for hire may be exempt or excluded from tax (see Sales and Use Tax Regulation 1593 for more information).

d. Commercial Deep Sea Fishing: Under certain conditions, the purchase of a vessel principally used in commercial deep sea fishing outside the territorial waters of this state, may be exempt or excluded from tax (see Sales and Use Tax Regulation 1594 for more information).

e. Gift: No tax will apply to property received as a gift. Please note that the gift of ownership equity with the assumption of a loan is not exempt (refer to Line 1 of the instructions for further explanation). If you are claiming you received the property as a gift, you must provide a signed statement from the donor verifying no consideration was received. The statement must contain the name, address, and daytime telephone number of the donor, and must be signed under penalty of perjury under the laws of the State of California.

f. Family Transaction: Section 6285 provides an exemption from use tax when the person selling the property is either the parent, grandparent, grandchild, child, or spouse, or, on or after January 1, 2005, the registered domestic partner of the purchaser (as referenced in Family Code section 297.5), or the brother or sister if the sale is between two minors (under the age of 18) related by blood or adoption, of the purchaser. This exemption does not apply if the seller is engaged in the business of selling similar property. If you are claiming a family exemption, you must provide copies of the relevant marriage license, birth or adoption certificate, or other documentation that is official or verifiable and confirms the qualifying relationship. If the transfer is to a revocable trust, please contact this office for further instructions.

g. Purchased for Resale: Purchases of property for resale are not subject to tax provided no use is made of the property except for demonstration and display in the course of offering the property for sale. If the property is used for any purpose other than or in addition to demonstration or display, such as personal or business use, the use tax applies.

h. Other: Enter other exempt transactions authorized under the Sales and Use Tax Law. Each claim for exemption must be clearly explained.

Note: If you are claiming that the transaction is not subject to tax under *a, b, c, d, g, or h* above, upon receipt of your return, the BOE will mail you a list of the required documentary evidence necessary to support your claim.

Line 7. Purchase price subject to tax: If an exemption is claimed, enter zero (0) on lines 7, 10, and 13. Sign, date, and send the completed return on or before the due date indicated on Line 3 of the instructions. If an exemption is not claimed, enter the amount from line 1 and proceed with the instructions.

Line 8. Use Tax: Multiply the amount on line 7 by the applicable tax rate. *Note:* The tax rate should be based on the rate for the location in which the:

1. vehicle, undocumented vessel, or mobilehome is registered,
2. documented vessel is principally stored or moored, or
3. aircraft is principally hangared or tied-down.

For tax rate information [click here](#) to go to our website, or download a copy of [Publication 71](#).

You may also contact the Consumer Use Tax Section for assistance in determining the correct tax rate.

Line 9. Credit for Sales or Use Tax Paid: Enter the amount of sales or use tax paid to a licensed dealer, a broker, another state, or the Department of Motor Vehicles. The amount of credit may not exceed the total of the applicable California state, county, local and district taxes in effect at the time of purchase. The purchase invoice, closing statement, or similar document that confirms the amount and payment of the tax must be submitted to receive the credit. Foreign sales taxes are not deductible.

Line 10. Net Tax: Subtract line 9 from line 8.

Line 11. Penalty: A penalty of 10% is due if payment is made after the tax due date entered on the return. Multiply line 10 by 10% (.10).

Line 12. Interest: Interest accrues on the tax for each month or fraction thereof after the tax due date. The interest rate may vary per calendar quarter. Refer to the [Interest Rate Calculator](#) on the BOE website for assistance in calculating the amount of interest you owe. You may also contact the Consumer Use Tax Section for assistance.

Line 13. Total Amount Due and Payable: Add lines 10, 11, and 12 to determine the total amount due. Please send the completed return, a copy of the bill of sale, or similar document signed by the seller to support your reported purchase price, and payment on or before the due date indicated on Line 3 of the instructions.

Regardless of the method of payment, you must complete, date, sign, and mail the return to the mailing address identified on the return.